

By Speed Post

ELECTION COMMISSION OF INDIA

NIRVACHAN SADAN, ASHOKA ROAD, NEW DELHI-110001

No. 56/complaint-RUPP/PPEMS/2025

Dated: 06th January, 2026

To

The Chief Electoral Officers of all
States and Union Territories

Subject: Filing of three financial Reports viz Contribution Report, Annual Audit Accounts and Election Expenditure reports by the Registered Unrecognized Political Parties (RUPPs) –Regarding

Madam/Sir,

I am directed to refer to the subject cited above and to state that Political Parties are registered under provisions of Section 29A of the Representation of the People Act, 1951 have to submit their Contribution Reports u/s 29C of the said Act for Income Tax exemption, Annual Audited Accounts in terms of Commission's transparency guidelines dated 29th August, 2014 and Election Expenditure Statements in terms of Commission's instruction dated 15.01.2022 issued in pursuance of Hon'ble Supreme Court judgment in the case of Common Cause vs Union of India and others (AIR 1996 SC 3081) and other lawful instructions issued to all political parties from time to time by the Commission.

2. Time lines for filing of aforesaid Financial Reports are as under:

(a) Contribution Reports are to be filed by the political parties for preceding FY by 31st October or as notified by the CBDT,

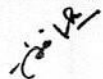
(b) Annual Audited Statements are to be filed within one month of due date filing of ITR by political parties

(c) Election Expenditure Statement is to be filed within 75 days of Assembly General Elections and 90 days of Lok Sabha General Elections.

4. The Commission Vide letter dated 26th December, 2025, has also held that any Contribution Report of the Party received beyond the due date shall be treated as non-compliance within the meaning of Section 29C(3) of the Representation of the People Act, 1951, and shall not be taken on record for any purpose. (copy enclosed).

5. However, it has come to notice that many of the Registered Unrecognized Political Parties (RUPPs) either not submitted their Contribution Reports, Annual Audited Accounts and Election Expenditure Statements (if contested elections) or not submitted within time.
6. The Commission vide its direction dated 19.11.2014 has categorically mentioned that "all the parties are required to follow the transparency guidelines issued by the Commission and the violation of lawful direction of the Commission may entail action, as envisaged under para 16A of the Election Symbols (Reservation and Allotment) Order, 1968". (copy enclosed)
7. In view of Commission's extant directions and Acts/Rules as stated herein, you are requested to bring this matter to all RUPPs notified by the Commission vide its notification no. 56/2025/PPS-III dated 10th October, 2025 (whose headquarter is situated in your State/UT) as per the draft letter enclosed (Annexure 1). A consolidated report be furnished to the Commission within 15 days of issue of this letter in the enclosed format (Annexure 2).

Yours faithfully,


(Ajay Kumar Verma)
Secretary

Annexure 2

Sl. No.	Name of the State/UT	Name of the RUPP	Date of Issuing of letter	Remarks

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/FRs/2024-PPEMS

Dated: December, 2025

To

The President/General / Chairperson of
all Registered Unrecognized Political Party
(As per List)

Subject: Filing of three financial Reports viz Contribution Report, Annual Audit Accounts and Election Expenditure reports by the Registered Unrecognized Political Parties (RUPPs) –Regarding

Madam/Sir

I am directed to refer to the subject cited above and to state that Political Parties are registered under provisions of Section 29A of the Representation of the People Act, 1951 have to submit their Contribution Reports u/s 29C of the said Act for Income Tax exemption, Annual Audited Accounts in terms of Commissions' transparency guidelines dated 29th August, 2014 and Election Expenditure Statements in terms of Commission's instruction dated 15.01.2022 issued in pursuance of Hon'ble Supreme Court judgment in the case of Common Cause vs Union of India and others (AIR 1996 SC 3081) and other lawful instructions issued to all political parties from time to time by the Commission.

2. Time lines for filing of aforesaid Financial Reports are as under:

(a) Contribution Reports are to be filed by the political parties for preceding FY by 31st October or as notified by the CBDT,

(b) Annual Audited Statements are to be filed within one month of due date filing of ITR by political parties

(c) Election Expenditure Statement is to be filed within 75 days of Assembly General Elections and 90 days of Lok Sabha General Elections.

4. The Commission Vide letter dated 26th December, 2025, has also held that any Contribution Report of the Party received beyond the due date shall be treated as non-compliance within the meaning of Section 29C(3) of the Representation of the People Act, 1951, and shall not be taken on record for any purpose. (copy enclosed).

5. However, it has come to notice that many of the Registered Unrecognized Political Parties (RUPPs) either not submitted their Contribution Reports, Annual Audited Accounts and Election Expenditure Statements (if contested elections) or not submitted within time.
6. The Commission vide its direction dated 19.11.2014 has categorically mentioned that "all the parties are required to follow the transparency guidelines issued by the Commission and the violation of lawful direction of the Commission may entail action, as envisaged under para 16A of the Election Symbols (Reservation and Allotment) Order, 1968". (copy enclosed)
7. In view of Commission's extant directions and Acts/Rules as stated herein, you are hereby directed to comply the Commission's direction and file Financial Reports as per prescribed above.

By Order

CEO,

Pis inme
R+1
A 29.12.25



By Special Messenger/ Speed Post/E-Mail

भारत निर्वाचन आयोग
ELECTION COMMISSION OF INDIA
निर्वाचन सदन, अशोक रोड, नई दिल्ली - 110001
Nirvachan Sadan, Ashoka Road, New Delhi-110001

No.56/CR-Pol Party/2025/PPEMS / 18487-18523 Dated: 26th December, 2025

To
The President/General/Chairperson of all
National and State recognized Political Parties
(as per the list attached)

Subject: Contribution Reports under Sections 29B & 29C of the Representation of the People Act, 1951 read with Rule 85B of the Conduct of Election Rules, 1961 – Reports Received after Due Date – Not Taken on Record – Regarding.

Sir/Madam,

I am directed to refer to the subject cited above and to state that Political Parties are registered with the Election Commission under Section 29A of the Representation of the People Act, 1951. The Section 29B of the said Act provides that every political party may accept any amount of contribution voluntarily offered to it by any person or company other than a Government company.

2. Further, under Section 29C (1), every political party, in each financial year, is required to prepare a report in respect of the contribution in excess of twenty thousand rupees received by it from any person or any company other than Government company in that financial year. The sub-section (3) provides that such report for a financial year shall be submitted by the treasurer of the party or any other person authorised by the party in this behalf before the due date for furnishing a return of its income of that financial year under section 139 of the Income Tax Act, 1961 to the Election Commission.


3. Section 29C (4) mandates that where the party fails to submit a report under sub-section (3), then, notwithstanding anything contained in the Income Tax Act, 1961, such political party shall not be entitled to any tax relief under that Act.

4. The Commission had issued guidelines on Transparency and Accountability in party funds and Election Expenditure vide its instructions dated 29.08.2014 and 14.10.2014 that stipulates that National and State recognized political parties shall file all reports, namely, the contribution reports in Form 24A (appended to Rule 85 B of the Conduct of Elections Rules, 1961), the Audited Annual Accounts as certified by the chartered Accountants and the Election Expenditure Statements, with the Election commission of India (copy enclosed).

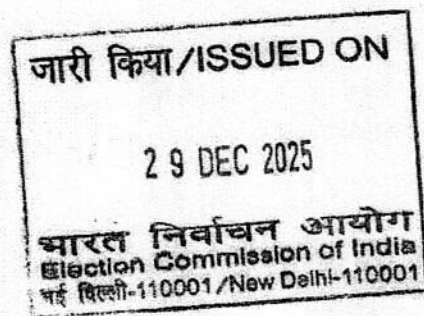
5. It has been observed that several Political Parties are submitting their Contribution Reports with the Commission after the due date, which is not in conformity with Section 29C (3) of the Representation of the People Act, 1951. The Commission therefore hereby informs that any

Contribution Report of Political Party received after the due date shall be treated as non-compliance within the meaning of Section 29C(3) of the Representation of the People Act, 1951, and shall not be taken on record for any purpose.

Yours faithfully,


(Ajay Kumar Verma)
Secretary

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Copy for information and necessary action to CEOs of all States/UTs



Placed 16/08/2014
21/08/2014

ELECTION COMMISSION OF INDIA
Nirvachan Sadan, Ashoka Road, New Delhi - 110001

No.76/PPEMS/Transparency/2013

Dated: 29th August 2014

To

1. The President/General Secretary of all Political parties
2. The Treasurer of all Political parties

Subject: Guidelines on transparency and accountability in party funds and election expenditure matter- regarding.

Sir/Madam,

Under article 324 of the Constitution, Election Commission of India is vested with the responsibility to conduct free and fair elections. Concerns have been expressed in various quarters that money power is disturbing the level playing field and vitiating the purity of elections. To curb the abuse of money power during elections, the Election Commission has issued several instructions in the past to the candidates and political parties from time to time.

2. It is desirable for the political parties to observe transparency and accountability in respect of funds raised and expenditure incurred, both during elections and in other times. Further, in the interest of conduct of free and fair elections, it is necessary and expedient to provide guidelines for bringing transparency and accountability with regard to funds of political parties.

3. In order to formulate the guidelines, the Commission sought comments/suggestions/inputs from all recognized political parties. While most of these parties supported the issue of transparency guidelines, some others had a different view. Having regard to the suggestions received from the political parties and in the interest of purity of election process, the Commission hereby issues the following guidelines under Article 324 of constitution, to bring transparency and accountability in funding of political parties:

- (i) Proviso (a) to Section 13A of Income Tax Act 1961, inter alia, provides that political party shall keep and maintain such books of accounts and other documents as would enable proper deduction of its income there from. Accordingly, it is required that (a) the treasurer of the political party or such person as authorized by the party, besides ensuring maintenance of the accounts at all State and lower levels, shall maintain consolidated accounts at the central party Head Quarters as required under the aforesaid provision, (b) the accounts so maintained by him/her shall conform to the guidance note on Accounting and Auditing of political parties, issued by the Institute of Chartered Accountants of India (ICAI), and (c) the Annual Accounts shall be audited and certified by the qualified practicing Chartered Accountants.
- (ii) The Commission has amended the requirements for registration of a new political party w.e.f. 8th October 2010, which inter-alia, require a party to submit a copy of its audited annual accounts. Accordingly, in order to bring uniformity, all political parties shall submit to the Commission or to such authority as mentioned in para (vi) below, a copy of the audited Annual Accounts with Auditor's report for each financial year, before 31st October of each year.
- (iii) The provisions of section 80GGB and 80GGC of I.T. Act 1961, inter alia, state that no deduction shall be allowed on the contributions made in cash by any person or company to a political party. Accordingly, the political party shall maintain name and address of all such individuals, companies or entities making donation to it, excepting petty sums, donated by the public only during its public rallies. Further, any

amount/donation received in cash, shall be duly accounted in relevant account books and deposited in the party's bank account within a week of its receipt. However, the party can retain a reasonable amount required for day to day functioning of the party and for defraying the cash expenses.

- (iv) Section 40A (3) of Income Tax Act, 1961, provides that all payments exceeding Rs. 20,000/- by any business entity to a person in a day are required to be made by account payee cheque/draft, except the exempted category as provided in Rule 6 DD of Income Tax Rules, 1962. Similarly, if a party is incurring any expenditure, it shall ensure that no payment in excess of Rs. 20,000/- is made in a day to any person or company or entity in cash, except where (a) the payment is made in a village or town, which is not served by a bank; or (b) the payment is made to any employee or party functionary towards salary, pension or for reimbursement of his expenses; or (c) cash payment is required under any statute.

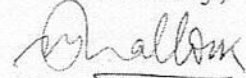
- (v) Section 77(3) of the R.P. Act, 1951 provides for a ceiling of election expenditure for a candidate. Therefore, if the party desires to provide any financial assistance to its candidates for their election expenses, such assistance shall not exceed the prescribed ceiling. Any payment in this regard by the party shall be made only through crossed account payee cheque or draft or through bank account transfer and not in cash.

- (vi) While the recognized political parties shall file all reports, namely, the contribution reports in Form 24A, The Audited Annual Accounts as certified by the Chartered Accountants, referred to in para 3 (i) above, and the Election Expenditure Statements, with the Election Commission of India, the unrecognized parties shall file the same with the Chief

Electoral Officer (CEO) of the respective states (i.e. the state where the party Head Quarters is situated) in the prescribed time and manner.

4. The above guidelines shall apply to all political parties with effect from 1st October 2014.

Yours faithfully,



(MALAY MALLICK)
UNDER SECRETARY

Copy to: -

1. All CEOs with request to bring it to the notice of all political parties of their respective states.
2. The Chairman, Central Board of Direct Taxes, North Block, New Delhi for making relevant rules for the political parties.
3. The President, Institute of Chartered Accountants of India, ICAI Bhawan, Indraprastha Marg, Post Box No. 7100, New Delhi- 110022, for incorporating the points in the Guidance note on political parties.

ELECTION COMMISSION OF INDIA
Nirvachan Sadan, Ashoka Road, New Delhi-110001

76/PPEMS/Transparency/2013

Dated: 19th November 2014

To

1. The President/General Secretary
of all political parties
2. The Treasurers of all Political Parties

Subject: Clarification of transparency guidelines for the political parties issued
by Election Commission of India on 29.8.2014 - matter reg.

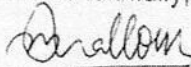
Madam/Sir,

Kindly refer to Commission's letter No. 76/PPEMS/Transparency/2013 dated 29.8.2014, wherein the Commission issued transparency guidelines for the political parties invoking Article 324 of the constitution. Representations have been received from a few parties raising doubt about the powers of the Commission and asking for clarifications on certain issues. After considering the representations, the following issues are hereby clarified:

1. Under Article 324 of the Constitution, the Commission has plenary powers and also sacred duty, to conduct free and fair elections in the country. Of late, the increasing use of Black money in election campaigns has been noticed and is causing serious concern all around. The use of black money in elections disturbs the level playing field and vitiates the purity of election process. Therefore, there was need to issue the transparency guidelines, in order to protect the purity of election process and for conduct of free and fair elections, as enshrined in the Constitution. There was legal vacuum in this area, which can be filled by the Election Commission of India as held by the Hon'ble Supreme Court in Mohinder Singh Gill vs CEC (AIR 1978 SC 851).
2. The guidelines have been framed after due consultation with all recognized political parties. The lawful instructions, thus issued by the Commission under Article 324, are binding on all political parties and their violations shall affect the transparency of election process which is the bedrock of a democracy.
3. The instruction to political parties to file Annual Audited Accounts with the Commission is essential for maintaining transparency in the functioning of political parties, which is an essential ingredient for conduct of free and fair election. The direction to maintain the name and address of the individuals, companies and entities making donations to the political parties is intended to ensure that no funds

are received by the political parties from prohibited sources as stipulated in section 29B of the R.P. Act 1951. However, the Commission is alive to the practice of raising funds by political parties through hundi/bucket collection in public meetings/rallies, where it is not possible to record the name and address of the donors. Therefore, the Commission has exempted such collections from the ambit of the above instruction. In case of all donations other than those raised through hundi/bucket collection in a public meeting/rally, the record of name and address of each donor has to be maintained by the political party, as is done by all other social/civil society/organizations.

4. The cash received by political parties has to be deposited in its bank accounts within a period of 10 working days excepting the amount required to defray its day-to-day expenses. It is clarified that the total amount of cash in hand of a registered political party for the purpose of defraying its day-to-day expenses shall not normally exceed the average monthly cash expenditure of the party during the last financial year.
5. All political parties are required to submit their election expenditure statement before the ECI within 75 days of assembly election or 90 days of Lok Sabha elections as stipulated by the Election Commission of India in pursuance of the order of the Hon. Supreme Court and it is thus required that the parties file their true and correct statement of their election expenses within the stipulated time limit. Since all the political parties and candidates are having bank accounts and also the banks have extended services to foster inclusiveness, all parties shall make payments in excess of Rs.20,000 to a person or entity on a single day by account payee cheque or draft or by account transfer excepting the payments, mentioned in para (IV) of the said Transparency Guidelines. This will help in curbing excessive flow of cash during elections and will bring in transparency in the election expenditure of the parties.
6. It has been the endeavour of the Commission to maintain level playing field for all political parties and all candidates during elections. In the interest of conduct of free and fair elections, all parties are required to follow the transparency guidelines issued by the Commission, and violation of lawful direction of the Commission may entail action, as envisaged under para 16A of the Election Symbols (Reservation and Allotment) Order, 1968.

Yours faithfully,

(Malay Mallick)
UNDER SECRETARY